



Company No: SC330236
Charity No: SC039507

Annual Report of the Directors
for the year ended 31st March 2026

Kirkliston Community Church

Report of the Directors for the year ending 31st March 2026

Reference and Administration details

Kirkliston Community Church is the registered name of the private Company limited by guarantee No: SC330236 and is also registered as a charity No: SC039507.

Registered Office: 70 Main Street, Kirkliston, EH29 9AB

Contact details: Mr Colin Haxton (Secretary)
Address: 4 Glendinning Drive, Kirkliston, EH29 9HF
Tel: 07831 609777
E-mail: colinhaxton1@googlemail.com
Web: www.kirklistoncc.com

Directors

Daya Rasaratnam (Chairperson)
Colin Haxton (Secretary)
Gerald McNinch (to April 26)

Employees

Colin MacPhie - Church & Community Pastor
Clive Parnell - Teaching & Development Pastor
Philippa Lind – Youth Pastor (Part-Time)
Samantha Wynne – Families & Children's Worker (Part-Time)
Emily Gill – Operations Manager

Names and addresses of Advisers:

Bankers: The Royal Bank of Scotland, Edinburgh Corstorphine (J) Branch, 239 St John's Road, Edinburgh, EH12 7XA

Solicitors: Balfour & Manson, 54-66 Frederick Street, Edinburgh, EH2 1LS

Independent Examiner: Alison Glass, AG Accounting, 167 Curriehill Castle Drive, Balerno, EH14 5TD

Structure, Governance and Management

Nature of Governance and Governing Documents

The Company, Kirkliston Community Church (KCC) was founded in September 2007. It is governed by God through the prayerful diligence of those He has gifted to lead and shepherd His people. These people are recognised by the membership as Elders (two of whom are currently Directors) and Deacons (one of whom is currently a Director) and they hold responsibility for practical governing in accordance with the Memorandum of Association and the Constitution of the Charity, and as detailed in the Members' Guide document.

Recruitment of Directors

All three current Directors are active members in Kirkliston Community Church. Current and future Directors would be expected to be living in personal relationship with Christ Jesus, as testified to by their own personal confession, subsequent baptism by immersion and the evidence seen in their ongoing lives. New Directors would be appointed from within KCC by recommendation from the existing Directors and with the support of members. They would be given copies of the Charity Constitution, the Company's Memorandum of Association, the Members' Guide, an OSCR guide for charity trustees and all accounts to familiarise themselves with the Company's activities.

Directors are made aware of any changes in charity legislation by the Secretary at a Directors' Meeting, and with developments relating to churches by maintaining contacts with 'Evangelical Alliance' and 'Stewardship'.

Function of Directors

They are responsible for the governance and management of Kirkliston Community Church, for the activities the church undertakes, and for moving the church forward in reaching its objective stated in the Company's Memorandum of Association and the Charity's Constitution as:

'The advancement of the Christian religion by founding and planting churches for the promotion of the Christian gospel and to promote a Christian witness in the community and beyond.'

Accounts

The Directors are required to ensure that accounts are prepared for each financial year which will show a true and fair view of the Company and meet with legislation relating to charities in Scotland. Accounts are maintained throughout the year by the Treasurer, and once a year a qualified Accountant will examine the accounts and ascertain the correctness of the balance.

Management and Financial Controls

The charity trustees (who are also the directors for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements each year the Directors will:

- select suitable accounting policies and apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charity Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of KCC and for taking reasonable steps to prevent and detect fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Further Responsibilities

The Directors are responsible for ensuring that teaching within the church continues to comply with the statement of beliefs outlined in the Membership Guide document and maintains the faith statement noted therein and on the church website.

Other legal and compliance areas of responsibility for the Directors include signing off the accounts, ensuring appropriate public liability insurance is maintained, appointing and employing current and future staff members, ensuring formal policies are in place and are applied, i.e. Safeguarding Policy and Food Safety Policy.

They will meet annually, but any Director may request the convening of a meeting at any time should circumstances require it. Decision making would normally be on a consensus basis, with the Chairperson using his casting vote in the event of an even split.

Risk Management

The Directors have considered the major risks to which KCC is exposed and have established systems and policies to mitigate these risks. They have responsibility to establish, monitor and ensure adherence with policies relating to Safeguarding, Food Safety, and Public Safety, and will ensure compliance with best practice by employing third party expertise where possible i.e. using Stewardship for payroll tasks when appropriate and through networks of contacts and support ministries such as Evangelical Alliance.

Other Organisational Structures

Kirkliston Community Church is currently led by six Elders (including the two Pastors) and three Deacons with the support of a staff team and a group of volunteer Ministry Team Leaders. Elders are appointed from amongst the men in the fellowship who have been baptised by emersion, following a personal confession of their faith in Christ. The Pastors are employed to fulfil defined pastoral roles with duties normally expected of church pastors including (but not limited to):

Facilitation of ministry in the Church, Pastoral Care and Visiting, Preaching and Teaching, Contributing to the Leadership of the Church.

Deacons are men or women of the membership who support the elders by taking a lead on practical and administrative matters of the church.

Ministry Team Leaders are men or women of the membership who show the necessary ability to lead a particular ministry within the church. These will meet regularly with the Elders to discuss the progress and vision of the church.

Elders: Glenn Carter, Gerald McNinch, Colin MacPhie, Marshall Munro, Clive Parnell, Daya Rasaratnam

Pastors: Colin MacPhie, Clive Parnell

Deacons: Colin Haxton, Fleming McNiven, Andy Weir

Ministry Team Leaders:

Finance	Fleming McNiven
Prayer	Gerald McNinch
Operations	Emily Gill
Home Groups	Colin MacPhie
Music/Worship	Andy Weir
Preaching & Teaching	Clive Parnell
Stewarding & Welcoming	Gordon Biddulph
Communications	Andy Weir
Technology	Colin Haxton
Missions	Paul Johnston
Safeguarding	Jennyfer McNiven
Building Maintenance	Colin Haxton
Youth Ministry	Pip Lind
Children's Ministry	Sam Wynne

Objectives and Activities

KCC's main objective as set out in the Company Memorandum is:

'The advancement of the Christian religion by founding and planting churches for the promotion of the Christian gospel and to promote a Christian witness in the community'

Activities

The regular activities of the church were as follows:

Sunday Prayer – 9.45am

Sunday Morning Service – 10.30am–12.00pm

Praise, prayer, worship, communion, and teaching for families, including separate Kids' Church Activities for children of all ages. Crèche for babies, groups for pre-school, primary, junior and youth.

Home Groups – Weekly or fortnightly on Sun/Mon/Tue/Wed nights 7.45pm – 9.30pm

Prayer Gathering – Third Wednesday of Month 7.30pm – 8.45pm

Babies & Toddlers – Every Thursday in school term time, 9.15am – 11.30am

ID & Ignite - Sunday evenings, or on other occasions as planned by the leaders.

Youth Cafe – One Friday evening per month

Church Café – Every Friday, 10.00am – 12.00pm

Women's Bible Study – Fridays 9.15am – 10.00am

Achievements and Performance

This report relates to the financial year from 1st April 2025 to 31st March 2026.

During this period, Kirkliston Community Church saw its membership at a very similar level to last year, with 140 Members along with their 84 children being in place at the end of the year. The church has benefited significantly from the employment of our staff team which includes Pastors, Colin MacPhie and Clive Parnell, as well as Pip Lind – Youth Pastor, Sam Wynne - Families & Children's Worker and Emily Gill – Operations Manager. This team is responsible for the vast majority of the day to day running of church ministries and has been pivotal in arranging the church programme throughout the year.

During the year, the church has seen a consistent high level of attendees at the services on Sunday mornings, with over 180 in regular attendance on most weeks. In addition to this, the church continues to live stream these services and it has been encouraging to hear of the ways in which many more people have been encouraged by the YouTube broadcasts. The Technology Team have worked tirelessly to deliver excellent technical support to so many ministries within the church and this has been greatly appreciated.

There has also been a continued focus on outreach ministries to the local community, recognising the value of providing for the physical and emotional needs of the local people in the community who are financially stretched. There have been many indications of people's appreciation for what the church has done to offer care and support in these ways.

Small groups continue to have an important role to play in a church of the size of KCC and this year we have seen the further significance of our home groups with growing attendance in several groups.

The development of ministries for children and young people has seen an ever-growing number of attendees at the various groups which are geared towards them and the efforts of the leaders to contribute towards the spiritual growth of these young ones has been hugely appreciated. The young people have also benefitted from a weekend away together which was enjoyed by them all.

The church building and garden continue to be used very regularly throughout each week and the need for continued expenditure on maintenance and upkeep is a necessary part of church life.

Financial Review

Kirkliston Community Church takes up a weekly offering during Sunday morning services and this supplements the more significant portion of giving which comes from the commitment of regular attenders by Standing Order. We are extremely grateful for the generosity of all who give, helping to meet the financial expenses of running the church, providing resources to function as a church, paying the staff salaries and to assist in building and maintenance costs. Excluding the paid employees, all other activities of the Charitable Company are maintained by volunteers. The Pastors have a commitment to preach at least once per month and any visiting preachers are usually paid expenses.

The total accumulated in all funds at 31st March 2026 was £872,709 (2025: £886,364). This is represented by Fixed Assets of £691,690 (2025: £706,773) and Net Current Assets of £181,019 (2025: £179,591).

The income and expenditure account shows a deficit of £13,655 (2025: deficit £16,560) before any capital costs.

Reserves

The free reserves of the church are currently £175,296 (2025: £178,668). It is our intention to maintain the reserves of the KCC general fund at or above a minimum of £50,000 which we believe is a prudent level to sustain the ministry and function of the church. KCC would also aim to use funds to support Mission activities within the local community as well as overseas and has agreed that at least 10% of regular income is earmarked for this purpose.

Future Activities

In the coming year, there will be a significant focus on seeking God's will for the church's future ministry.

Volunteers

In reading these accounts it should be realised that the work and achievements of Kirkliston Community Church is entirely dependent on many members and the Elders & Deacons giving freely of very significant amounts of their time to the church. The Directors would like to express their deep gratitude to these people for their service to the church and support of the Elders & Deacons; they will be blessed of God.

Finally, we thank God, who alone has provided for our needs both materially and spiritually.

'Glory be to God who by His mighty power at work within us is able to do far more than we would ever dare to ask or even dream of, infinitely beyond our highest prayers, desires, thoughts or hopes'

(Ephesians 3 v 20)

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the small companies' regime of the Companies Act 2006.



Colin Haxton
COMPANY SECRETARY

Date 21 May 2026

Independent Examiners Report to the Members of Kirkliston Community Church

I report on the financial statements of the Church for the year ended 31 March 2026 set out on pages 8 to 16, which have been prepared under the historical cost convention, and the accounting policies set out on pages 10-11.

Respective Responsibilities of the Trustees and the Examiner

The Trustees (who are the directors of the charity for the purposes of Company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alison Glass FCCA
AG Accounting
167 Curriehill Castle Drive
Balerno
EH14 5TD

Date: 21 May 2026

Kirkliston Community Church
Statement of Financial Activities incorporating Income & Expenditure Account
for the year ended 31st March 2026

	Notes	General Fund £	Restricted Funds £	2026 Total £	2025 Total £
INCOME & ENDOWMENTS FROM:					
Donations & Legacies	2	244,846	4,500	249,346	238,741
Charitable Activities	2	24,284	-	24,284	18,441
Investments	2	2,241	-	2,241	2,746
TOTAL INCOME		271,371	4,500	275,871	259,928
EXPENDITURE ON:					
Raising Funds	3	2,655	-	2,655	2,460
Charitable Activities	3	258,488	28,383	286,871	274,028
Other	3	-	-	-	-
TOTAL EXPENDITURE		261,143	28,383	289,526	276,488
NET INCOME/(EXPENDITURE) for the year before Transfers		10,228	(23,883)	(13,655)	(16,560)
Transfers Between Funds		(13,600)	13,600	-	-
NET MOVEMENT IN FUNDS		(3,372)	(10,283)	(13,655)	(16,560)
Fund Balance B/F		178,668	707,696	886,364	902,924
FUND BALANCE C/F	12	175,296	697,413	872,709	886,364
		=====	=====	=====	=====

The results for the year derive from continuing activities and there are no other gains or losses other than those shown above.

Kirkliston Community Church
Balance Sheet
as at 31st March 2026

Company No: SC330236

	Notes	As at 31st March 2026 £	As at 31st March 2025 £
TANGIBLE ASSETS	6	691,690	706,773
CURRENT ASSETS			
Sundry debtors	7	22,090	20,568
Bank accounts		163,242	165,729
		<u>185,332</u>	<u>186,297</u>
CREDITORS: amounts falling due within one year	8	<u>4,313</u>	<u>6,706</u>
NET CURRENT ASSETS		181,019	179,591
TOTAL ASSETS LESS CURRENT LIABILITIES		872,709	886,364
NET ASSETS	11	<u>872,709</u> =====	<u>886,364</u> =====
ACCUMULATED FUNDS			
Unrestricted Funds			
General Unrestricted Funds	12	175,296	178,668
Restricted Funds	12	697,413	707,696
		<u>872,709</u> =====	<u>886,364</u> =====

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026. The members have not required the company to obtain an audit under section 476 in relation to its financial statements for the year. The directors acknowledge their responsibility for:

1. ensuring that the company keeps accounting records which comply with S386 of the CA 2006; and
2. preparing accounts which give a true and fair view of the state of the company's affairs at the end of the financial year and of its profit or loss for the year in accordance with the requirements of S396, and which otherwise comply with the requirements if the CA 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

Approved by the Directors on: 21 May 2026

and signed on their behalf by:



Daya Rasaratnam
CHAIRMAN

Kirkliston Community Church

Notes to the Accounts

Kirkliston Community Church is a private Limited Company, limited by Guarantee, domiciled in Scotland, registration number SC330236.

The presentation currency is £ sterling.

1 Accounting Policies

A. BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities reporting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Trustee & Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006.

Kirkliston Community Church meets the definition of a public benefit entity under FRS 102. There are currently no material uncertainties concerning the charity's ability to continue.

B. FUNDS

General Fund This Fund is used to support the Church's evangelism, preaching, community and teaching ministries. All Administrative and Publicity Expenses are included in this Fund.

Building Fund This Fund was set up to provide for the purchase of the building and will be continued in the future to provide for its refurbishment and maintenance.

Balfour Trust – This fund was set up with money received from HD Balfour's Trust to be used in connection with the furtherance of the Christian Gospel and Sunday School work.

C. INCOME

Donations & Legacies - Income is included in a Fund according to the description of the Offering in which it was included or according to the wishes of the donor. Gift Aid income represents the amounts received from those who have entered into a Gift Aid agreement, grossed up for the amount of tax recoverable. Collections represent the amounts received in offering bags or boxes at Church services excluding any amounts identified as given under Gift Aid. Gifts and other donations are other receipts of voluntary income. Income is included when it is received or, in the case of tax recoverable, receivable.

Donations from non exchange transactions are included in the accounts when receivable and are detailed in note 2.

Charitable Activities – Income is included when it is received.

D. EXPENDITURE & VAT

All expenditure other than that which has been capitalised is included in the appropriate Fund's Income and Expenditure Account. The value of purchase invoices received before the year-end but not paid until after the year-end has also been included.

Expenditure on raising funds relates to the costs of running the cafe.

Gifts and donations are dispersed accordingly where money has been received for a specific purpose or person and otherwise at the discretion of the Directors.

Support costs include the overheads and repair costs involved in running the church along with costs relating to the management of the Company.

The charity is not registered for VAT. All expenditure is therefore shown gross of the associated VAT which is not recoverable.

Kirkliston Community Church

Notes to the Accounts

E. TANGIBLE ASSETS

Assets which have a cost, or if donated, have a value at date of receipt of more than £1,000 have been capitalised. The Land and Buildings are being depreciated over 50 years. Other fixed assets are depreciated over 3-5 years. Equal amounts of depreciation are charged to the Income and Expenditure Account for each year.

F. FINANCE/OPERATING LEASES

Rentals applicable to operating leases are included in the income & expenditure account as they arise during the year.

G. PENSIONS

The Company has set up pension arrangements for the benefit of employees under the Auto Enrolment scheme. The pension charge shown in the income and expenditure account represents the amount payable by the company to the fund in respect of the period.

H. FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

I. DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

J. CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

K. JUDGEMENTS & KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Kirkliston Community Church

Notes to the Accounts

2 Income & Endowments

	General Fund £	Restricted Funds £	2026 Total £	2025 Total £
Donations & Legacies				
Gift Aid	165,720	3,300	169,020	161,082
Collections	59,839	1,200	61,039	53,509
Gifts & Other Income	19,286	-	19,286	24,150
	<u>244,846</u>	<u>4,500</u>	<u>249,346</u>	<u>238,741</u>
Charitable Activities				
Cafe	4,066	-	4,066	5,007
Let Fees	14,403	-	14,403	13,434
Church Weekend	5,815	-	5,815	-
	<u>24,284</u>	<u>-</u>	<u>24,284</u>	<u>18,441</u>
Investments				
Bank Interest	2,241	-	2,241	2,746
	<u>271,371</u>	<u>4,500</u>	<u>275,871</u>	<u>259,928</u>
	=====	=====	=====	=====

Income from donations and legacies was £248,859 (2025: £238,741) of which £244,359 was unrestricted (2025: £234,265) and £4,500 was restricted (2025: £4,476).

Income from charitable activities was £24,284 (2025: £18,441) all of which was unrestricted.

Total investment income was £2,728 (2025: £2,746) all of which was unrestricted.

3 Expenditure

	Activities £	Support Costs £	2026 Total £	2025 Total £
Raising Funds				
Cafe Supplies	2,655	-	2,655	2,460
Charitable Activities				
Gifts	31,387	-	31,387	37,680
Church & Communities Activities	203,033	52,451	255,484	236,348
	<u>234,420</u>	<u>52,451</u>	<u>286,871</u>	<u>274,028</u>
Other Expenditure	-	-	-	-
	<u>237,075</u>	<u>52,451</u>	<u>289,526</u>	<u>276,488</u>
	=====	=====	=====	=====

Expenditure on charitable activities was £286,871 (2025: £274,028) of which £258,488 (2025: £244,664) was unrestricted and £28,383 (2025: £29,364) was restricted.

Expenditure on raising funds was £2,655 (2025: £2,460) all of which was unrestricted.

Kirkliston Community Church

Notes to the Accounts

4 Gifts to Missionaries/Others

	2026 £	2025 £
GRN Europe	13,700	13,260
Ferrywell Youth Project	2,500	2,500
SU Scotland	2,500	1,000
Bethany Christian Trust	1,670	1,500
Compassion UK	1,152	1,120
GRN UK	1,000	-
GLO	1,000	-
Brass Tacks	1,000	-
Edinburgh & Lothian Missionary Home	525	500
University Christian Unions	500	500
Christians in Sport	500	-
Footprints	300	5,200
Good News for Everyone	200	650
Kirkliston Primary School	-	4,000
Tumi Tigers	-	3,100
Echoes International	-	1,000
UCCF	-	500
Gifts to individuals	4,840	2,850
	-----	-----
	31,387	37,680
	=====	=====

5 Support Costs

	2026 £	2025 £
Admin Costs	3,112	2,853
Property Costs	14,530	13,488
Repairs, Maintenance & Equipment	4,502	4,790
Depreciation	28,683	30,697
Bank Charges	569	551
Independent Examiners Fees	1,055	1,025
Legal & Professional Fees	-	750
	-----	-----
	52,451	54,154
	=====	=====

Kirkliston Community Church

Notes to the Accounts

6 Tangible Assets

	Fixtures & Fittings	Land & Buildings	Total
	£	£	£
Cost or Valuation			
Cost at 1 April 2025	96,660	990,148	1,086,808
Additions	13,600	-	13,600
Revaluation	-	-	-
	-----	-----	-----
Cost or Valuation at 31 March 2026	110,260	990,148	1,100,408
	=====	=====	=====
Depreciation			
Balance at 1 April 2025	74,436	305,599	380,035
Charge for year	8,880	19,803	28,683
On Revaluation	-	-	-
	-----	-----	-----
Depreciation at 31 March 2026	83,316	325,402	408,718
	=====	=====	=====
Net Book Value at 31 March 2026	26,944	664,746	691,690
	=====	=====	=====
Net Book Value at 31 March 2025	22,224	684,549	706,773
	=====	=====	=====

The church purchased the building at 70 Main Street Kirkliston in 2008 and since then has refurbished it. These costs have been capitalised. Subsequently in 2018 a piece of land behind 72 Main Street was also purchased.

7 Sundry Debtors

	2026 £	2025 £
Gift Aid Reclaim	17,256	17,784
Prepayments	4,834	2,784
	-----	-----
	22,090	20,568
	=====	=====

8 Creditors: Amounts falling due within one year

	2026 £	2025 £
Accruals	4,313	6,706
	-----	-----
	4,313	6,706
	=====	=====

Kirkliston Community Church

Notes to the Accounts

9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

	2026 £	2025 £
Wages & Salaries	163,144	151,104
Social Security Costs	10,221	9,786
Employers Pension Contributions	4,895	4,533
	=====	=====
Total paid to employees	178,260	165,423
	=====	=====
Average No of employees in the year	5	5
	=====	=====

No employee received remuneration amounting to more than £60,000 in the period. The pension contributions shown in the accounts represent the amounts due for the year. At the year end there was £Nil (2025: £Nil) in respect of outstanding contributions.

The key management personnel of the charity comprise six elders, supported by three deacons. Two of the elders and one deacon are directors and two of the elders are pastors whose employee benefits total £109,100 (2025: £103,778).

Directors received no remuneration (2025: Nil). Pastoral expenses totalling £46 were paid to 1 director (2025: Nil).

During the year the directors and elders donated a total of £26,000 to the church (2025: £24,685).

10 Related Party Transactions

There were no related party transactions during the year that require disclosure.

11 Analysis of Net Assets

	2026			2025		
	General £	Building £	Total £	General £	Building £	Total £
Fixed Assets	-	691,690	691,690	300	706,473	706,773
Sundry Debtors	22,090	-	22,090	20,568	-	20,568
Bank Accounts	157,519	5,723	163,242	164,506	1,223	165,729
Accruals	(4,313)	-	(4,313)	(6,706)	-	(6,706)
	=====	=====	=====	=====	=====	=====
	175,296	697,413	872,709	178,668	707,696	886,364
	=====	=====	=====	=====	=====	=====

Kirkliston Community Church

Notes to the Accounts

12 Movement in Funds

Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
Unrestricted funds- General Fund	178,668	271,371	261,143	(13,600)	175,296
	-----	-----	-----	-----	-----
Restricted funds – Building Fund	707,696	4,500	28,383	13,600	697,413
Balfour Trust	-	-	-	-	-
	-----	-----	-----	-----	-----
	707,696	4,500	28,383	13,600	697,413
	-----	-----	-----	-----	-----
	886,364	275,871	289,526	-	872,709
	=====	=====	=====	=====	=====

Transfers: Transfers are in relation to a transfer of general funds to top up the building fund.

Prior Year Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
Unrestricted funds- General Fund	175,340	255,452	247,124	(5,000)	178,668
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Restricted funds – Building Fund	724,145	4,476	25,925	5,000	707,696
Balfour Trust	3,439	-	3,439	-	-
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	727,584	4,476	29,364	5,000	707,696
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	902,924	259,928	276,488	-	886,364
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Building Fund – This fund was started by a donation from Bellevue Chapel in 2008 to enable the purchase of 70 Main Street, Kirkliston. There were further sums donated anonymously and also regular contributions by members. Future donations specified for the building works will be included in this fund which is to be used for the purchase and refurbishment of the premises.

Balfour Trust – Money received from HD Balfour's Trust to be used in connection with the furtherance of the Christian Gospel and Sunday School work. In particular for the purchase of new equipment, funding of special campaigns in gospel work or opening a new centre. This fund was spent during the previous year on new equipment which has been capitalised, the balance on the fund represents the net book value of the assets purchased and will reduce by the depreciation charge over the life of the assets.